tax, to file a return of income. Wherever such returns are not filed, notices u/s 142(1) of the Income-tax Act are issued by the assessing officers calling for returns to verify whether, inter-alia, the salary income, inclusive of all tax able alowances have been correctly declared and whether the tax deduction at source has been properly made:

(b) and (c) Under the existing procedure, the salary returns showing income upto Rs. 1.20 lakhs, (where no business income is declared and no brought forward or carry forward losses, except under the head 'House Property', are claimed) are not subjected to detailed scrutiny, but are processed only for prima-facie adjustments. In respect of other cases only about 2 per cent to 3 per cent of the returns are selected for detailed verification. A large proportion of the returns filed in the last two financial years have already been subjeced to these processes which have resulted in proper assessment of the salaries and perquisites; and

(d) No, Sir.

**Excise duty on Premium Toilet Soaps**

4325. SHRI GOPALSINH G. SOLANKI: Will the Minister of FINANCE be pleased to state:

(a) whether Government are aware that large scale companies get substantial quantities of their premium toilet soaps manufactured in small scale units and evade excise duty by confining themselves only to branding and packing toilet soaps marketed by them;

(b) if so, whether Government would consider treating packing of toilet soaps at par with processing as has been done in case of detergents and subjecting entire sale of branded toilet soaps of excise duty; and

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) to (c) The information is being collected and will be laid on the Table of the House.

**सहकारी बैंकों के पूंजी आधार**

4326. **श्री कैलाश नारायण सारंग:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि

(क) क्या वाणिज्यिक एवं ग्रामीण बैंकों के समान सहकारी बैंकों के पूंजी आधार को सुदृढ करने की कोई योजना सरकार के विचाराधीन हैं ;

(ख) यदि हां, तो उस पर कब तक कोई निर्णय लेने की संभावना हैं ; और

(ग) यदि नहीं तो क्या सरकार ऐसी कोई योजना बनाने पर विचार करेगी ?

**वित्त मंत्रालय में राज्य मंत्री (श्री एम. वी. चन्द्रशेखर मूर्ति :** (क) से (ग) : सरकारी क्षेत्र के बैंकों और क्षेत्रीय ग्रामीण बैंकों के विपरीत, जहां केन्द्रीय सरकार शेय पूंजी में प्रत्यक्ष रूप से अंशदान करती है, राज्य सहकारी बैंकों और जिला सहकारी बैंकों की शेयरधारिता में उनके सदस्यों और राज्य सरकार द्वारा अंशदान किया जाता हैं । कुछ सीमा तक, राष्ट्रीय कृषि और ग्रामीण विकास बैंक जिला और राज्य स्तरीय सहकारी बैंकों की शेयर पूंजी में अंशदान के लिए राज्य सरकारों की सहायता करता हैं ।

राष्ट्रीय कृषि और ग्रामीण विकास बैंक सहकारी प्रणाली के कार्यकरण में सुधार लाने के लिए राज्य विशिष्ट योजनाएं तैयार कर रहा है और इन योजनाओं के आधार पर उसका राज्य सरकार और राज्य तथा जिला स्तरीय सहकारी बैंकों के साथ एक समझौता ज्ञापन पर हस्ताक्षर करने का प्रस्ताव है ताकि राज्य विशिष्ट विकास कार्य योजनाएं कार्यान्वित की जा सकें । इसमें अन्य बातों के साहेतू सहकारी बैंकों की शेयर पूंजी में अंशदान सहायता के लिए प्रावधान किया जाएगा ।

**Excise duty on Cosmetics and Toiletry Goods**

4327. SHRI GOPAL SINH G. SOLANKI : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that excise duty on cosmetics and toiletry goods has been reduced from 110 per cent in 1992-93 to 50 per cent in 1994-95;

(b) whether it is also a fact that excise duty on cheaper toilet soaps has been increased from 5 per cent to 20 per cent and that on premium toilet soaps produced entirely by multinational companies reduced from 25 per cent to 20 per cent;

(c) whether Government are aware that these fiscal changes have benefited almost entirely the multinational companies and affluent consumers of premium products produced by these companies;

(d) whether Govenment are also aware that these fiscal measures have adversely affected the domestic sector comprising mainly small scale units and the mass consumer in the form of increase in the prices of products and reducing the prices of premium high-priced products produced by multi-national companies and consumed entirely by the affluent; and

(e) what steps Government propose to take to correct these fiscal anomalies resulting in discrimination against small sector, domestic sector and mass consumers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHR M. V. CHANDRASHEKARA MURTHY) : (a) The general effective rate of basic excise duty on cosmetics and toiletry preparations was reduced from 105 per cent in the year 1992-93 to 50 per cent in the year 1994-95.

(b) During April 92-Febuary 93, toilet soaps attracted excise duty of 5 per cent, 15 per cent and 25 per cent depending upon their value. Soap manufactued under 'Janata Soap Scheme' attracted 5 per cent duty whereas soap manufactured without the aid of power was fully exempted. From 28.2.93, toilet soap was subjected to a uniform rate of excise-duty of 20 per cent. However, concessional rate of excise duty on soap manufactured under Janata Soap Scheme and nil rate for soap manufactured without aid of power continued. From 1.3.94, excise duty on soap manufactured under Janata Soap Scheme was increased from 5 per cent to 10 per cent. No change in the duty rates has however been made in the bodget for the year 1995-96.

(c) and (d) Excise duty being on *ad valorem* basis, the cheaper varieties would attract less duty as compared to costlier varieties. The soap manufactured without the aid of power are fully exempted from excise duty. Soap manufactured under Janata Soap Scheme attracts 10 per cent duty. Concessional rate of excise duty under general SSI exemption scheme is also available for toilet soaps. The present excise duty structure and rates on toilet soaps takes into account the interest of the domestic industry and the consumers.

(e) In view of (c)and (d) above, does not arise.

**गुजरात में करों से प्राप्त राजस्व**

**4328. श्री अनन्तराय देवशंकर दवे:**
**श्री चिमनभाई हरिभाई शुक्ल:**

क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) वर्ष 1994-95 के दौरान सरकार को गुजरात में जिला-वार, आय कर, उत्पाद शुल्क और लघु-बचतों से कुल कितना राजस्व अर्जित हुआ ;

(ख) इस प्रकार अर्जित कुल राजस्व में से कितनी राशि राज्य को लौटाई गई ;

(ग) इस समय गुजरात में कितने आयकर दाता हैं, उनका जिलावार ब्यौरा क्या है ; और